	For Officia	al Use Only	<u> </u>	<	Type or print PAYER'S name, address, ZIP code, and Federal identifying number.	OMB No. 1545-0119 Statement for Recipients of Total Distribution Profit-Sharing, Re Plans and Individ Retirement Arran Copy A For Inte Revenue Service Ce	tirement ual gements ernal
98 🗆	Recipient's identifying number	1 Amount includible as income (Add boxes 2 and 3)	2 Capital gain distributions		3 Ordinary income	4 Federal incon	ne tax withheld
	5 Employee contributions to profit-sharing or retirement plans	6 Amount of IRA distributions	7 Category of c	distribution	8 Net unrealized appre in employer's securiti	es \$	%
Name 🕨			This does ☐ does not ☐ qualify as a lump-sum distribution. Your percentage of total distribution. ▶ %				
					fit exclusion does		apply.
	Type or print RECIPIENT'S must align with arrow).	name, address, and ZIP code a	above (Name		orm, see Form W-		
·	Form 1099R	☆U.S. GOVERNMENT PRINTING OF	FICE: 1983 363-11	16 E.I. 25-1118272	Departm	nent of the Treasury—Inter	nal Revenue Service
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	For Offici	ni Use Only				OMB No. 1545-0119 Statement for	1983
				<	Type or print PAYER'S name, address, ZIP code, and Federal identifying	Recipients of Total Distribution Profit-Sharing, Re Plans and Individ Retirement Arran	etirement lual gements
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98 🖂	Recipient's identifying number	1 Amount includible as income (Add boxes 2 and 3)	2 Capital gain distributions	(For lump-sum only)	3 Ordinary income	4 Federal incor	ne tax withheld
	5 Employee contributions to profit-sharing or retirement plans	6 Amount of IRA distributions	7 Category of o	distribution	8 Net unrealized appre in employer's securiti	ciation 9 Other:	%
Name 🕨				This does		alify as a lump-sun	
					tage of total distri fit exclusion does		% apply.
	Type or print RECIPIENT'S name, address, and ZIP code above (Name must align with arrow).			For Paperwork Reduction Act Notice and instructions for completing this form, see Form W–3G.			
,	Form 1099R	U.S. GOVERNMENT PRINTING OFF	ICE: 1983 363-11	6 E.I. 25-1118272	Departm	nent of the Treasury—Inter	nal Revenue Service
	For Offici	al Use Only				OMB No. 1545-0119 Statement for	1983
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98 🗌	Recipient's identifying number	1 Amount includible as income (Add boxes 2 and 3)	2 Capital gain distributions	(For lump-sum only)	3 Ordinary income	4 Federal incol	me tax withheld
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Name ►				This does [alify as a lump-sur	n distribution. %
					tage of total distri fit exclusion does		apply.
	Type or print RECIPIENT'S must align with arrow).	name, address, and ZIP code	above (Name	For Paperwo	ork Reduction Act form, see Form W–	Notice and instructing.	tions for com-

					OMB No. 1545-0119 Statement for Recipients of	1983	
			<	Type or print PAYER'S name, address, ZIP code, and Federal identifying number.	Total Distribution Profit-Sharing, Plans and Individual Retirement Arra Copy B For Recipient	Retirement vidual	
Recipient's identifying number	1 Amount includible as income (Add boxes 2 and 3)	2 Capital gain distributions of		3 Ordinary income	4 Federal ind (See instri	come tax withheld uctions)	
5 Employees contributions to profit-sharing or retirement plans	6 Amount of IRA distributions	7 Category of d	listribution	8 Net unrealized appre in employer's securi		%	
	1		This does [does not qu	alify as a lump-si		
				tage of total distri fit exclusion does	ibution. ▶ ☐ or does not ☐	%] apply.	
Type or print RECIPIENT'S	name, address, and ZIP code a	above.	This information is being furnished to the Internal Revenue Service. See back of form for instructions.				
	± U.S. GOVERNMENT PRINTING OFF		6 E.I. 25-1118272	Departr	ment of the Treasury—In	ternal Revenue Service	
				Type or print PAYER'S name, address,	OMB No. 1545-0119 Statement for Recipients of Total Distributi Profit-Sharing,	ons from	
			\	ZIP code, and Federal identifying number.	Plans and Indiv Retirement Arr Copy B For Recipient	vidual rangements	
Recipient's identifying number	1 Amount includible as income (Add boxes 2 and 3)	2 Capital gain distributions of		3 Ordinary income	4 Federal in (See instr	come tax withheld ructions)	
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			Your percentage of total distribution. ▶ % Death benefit exclusion does ☐ or does not ☐ apply.				
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Type or print DECIDIENT'S	name, address, and ZIP code a	ahove.		Service. See back			
	Haile, addless, and 211 Code o		[6 E.I. 25-1118272	Departr	ment of the Treasury—In	ternal Revenue Service	
				Type or print PAYER'S name, address, ZIP code, and	OMB No. 1545-0119 Statement for Recipients of Total Distributi Profit-Sharing, Plans and Indiv	ons from Retirement	
			\	Federal identifying number.	Retirement Arr Copy B For Recipient		
Recipient's identifying number	1 Amount includible as income (Add boxes 2 and 3)	2 Capital gain distributions		3 Ordinary income	4 Federal in (See instr	ncome tax withheld ructions)	
5 Employees contributions to profit-sharing or retirement plans	6 Amount of IRA distributions	7 Category of c	distribution	8 Net unrealized appr in employer's secur	rities \$	%	
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				ntage of total distre efit exclusion does		$\frac{\%}{}$ apply.	
				formation is be Service. See back			
Type or print RECIPIENT'S	name, address, and ZIP code				mont of the Trescury Ir		

Lump-sum Distribution.—Generally, this is a payment, within one tax year, of the balance of an employee's credit in a retirement plan payable to the recipient (a) on account of the employee's death, (b) after the employee reaches age 59½, (c) on the employee's separation from service, or (d) when the employee becomes disabled (see section 72(m)(7)). For additional information, see Publication 575, Pension and Annuity Income.

If this form reports distributions from an IRA, the amount will be included in Box 6 and there will be no entries in Boxes 1, 2, or 3.

Death Benefit Exclusion.—If you receive a plan distribution as the beneficiary of a deceased employee (or deceased disability retiree who died prior to attaining retirement age), you may be entitled to a "death benefit exclusion" of up to \$5,000. Taxable amounts shown in Boxes 2 and 3 are without regard to this exclusion. Allocate the exclusion between capital gain and ordinary income and include the reduced amounts on your tax return.

Note: If the total distribution is made to more than one person, the percentage you received is shown in the space below Box 9. Enter the percentage on Form 5544, Multiple Recipient Special 10-year Averaging Method, if you elect the 10-year averaging method.

Box 2.—This part of the lump-sum distribution qualifies for capital gain treatment. Report it on

Schedule D (Form 1040 or Form 1041) and identify it as "Lump-sum Distribution." See **Death Benefit Exclusion** above. Also, see the instructions for **Form 4972**, Special 10-Year Averaging Method, or Form 5544 for election to treat this amount as ordinary income for the 10-year averaging method.

Box 3.—This part of the total distribution is taxable as ordinary income and may be eligible for a special 10-year averaging method. See Form 4972 or 5544. Also, see the instructions for **Death Benefit Exclusion** above.

Note: If there is an entry in Box 1, but no entries in Boxes 2 or 3, ask the employer to furnish the information for Boxes 2 and 3.

Box 4.—This is the amount of Federal income tax withheld on designated distributions made during 1983

Box 5.—Amounts contributed or considered contributed by the individual that were not deductible by the individual when the contribution was made (minus nontaxable amounts previously distributed) are not taxable to the individual when distributed. This box will not show any contributions to an IRA or SEP.

Box 6.—Amounts you received as distributions from an individual retirement account or annuity. These amounts may be includible in income depending on the type of distribution. See **Publication 590**, Individual Retirement Arrangements (IRA's), for more information.

Box 7.—No code may be present if the amount in Box 1 is a normal distribution. The code listed identifies the type of distribution you received, as follows:

1—Premature Distribution (other than codes 2, 3, 4, or 5); 2—Rollovers; 3—Disability; 4—Death (includes payments to a beneficiary); 5—Prohibited Transactions; 6—Other; 7—Normal IRA Distributions; 8—Excess contributions refunded plus earnings on such excess contributions; 9—Transfers to an IRA for a spouse due to a divorce.

Box 8.—If the distribution consists in part of securities of your employer's corporation, the net unrealized appreciation in these securities is not taxed until you sell the securities.

Box 9.—If you receive an annuity contract as part of a distribution, the value of the contract is not taxable when you receive it. When you receive periodic payments from the annuity contract, they are taxable, but only to the extent the payments are more than your basis in the annuity. If the distribution is made to more than one person, the dollar amount and the percentage of the annuity contract distributed to you are shown in this box. You will need this information if you elect the special 10-year averaging method on Form 5544.

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OMB No. 1545-0119 Statement for Recipients of Type or print **Total Distributions from** PAYER'S Profit-Sharing, Retirement name, address, Plans and Individual ZIP code, and Retirement Arrangements Federal identifying Copy C number. For Paver's Record Recipient's identifying number 1 Amount includible as income (Add boxes 2 and 3) 2 Capital gain (For lump-sum distributions only) 3 Ordinary income 4 Federal income tax withheld 8 Net unrealized appreciation in employer's securities 6 Amount of IRA distributions 7 Category of distribution 9 Other Employees contributions to profit-sharing or retirement plans æ does not qualify as a lump-sum distribution. This does [Your percentage of total distribution. apply. Death benefit exclusion does or does not For Paperwork Reduction Act Notice see Form W-3G. Type or print RECIPIENT'S name, address, and ZIP code above. Department of the Treasury-Internal Revenue Service Form 1099R OMB No. 1545-0119 Statement for Recipients of Type or print **Total Distributions from** PAYER'S Profit-Sharing, Retirement name, address, Plans and Individual ZIP code, and Retirement Arrangements Federal identifying Copy C number. For Paver's Record Amount includible as income (Add boxes 2 and 3) 2 Capital gain (For lump-sum distributions only) 4 Federal income tax withheld Recipient's identifying number 3 Ordinary income 8 Net unrealized appreciation in employer's securities 5 Employees contributions to prof-6 Amount of IRA distributions 7 Category of distribution Q Other it-sharing or retirement plans qualify as a lump-sum distribution. This does | does not | Your percentage of total distribution. Death benefit exclusion does or does not For Paperwork Reduction Act Notice see Form W-3G. Type or print RECIPIENT'S name, address, and ZIP code above. **☆ U.S. GOVERNMENT PRINTING OFFICE: 1983 363-116 E.I. 25-1118272** Form 1099R Department of the Treasury-Internal Revenue Service OMB No. 1545-0119 Statement for Recipients of Type or print Total Distributions from PAYER'S Profit-Sharing, Retirement name, address, Plans and Individual ZIP code, and Retirement Arrangements Federal identifying Copy C number. For Payer's Record 2 Capital gain (For lump-sum distributions only) 3 Ordinary income 4 Federal income tax withheld 1 Amount includible as income (Add boxes 2 and 3) Recipient's identifying number Net unrealized appreciation in employer's securities 9 Other: 5 Employees contributions to profit-sharing or retirement plans 6 Amount of IRA distributions 7 Category of distribution qualify as a lump-sum distribution. This does does not Your percentage of total distribution. % Death benefit exclusion does or does not apply. For Paperwork Reduction Act Notice see Form W-3G. Type or print RECIPIENT'S name, address, and ZIP code above.